

111TH CONGRESS  
1ST SESSION

# H. R. 344

To amend the Internal Revenue Code of 1986 to allow a full deduction  
for meals and lodging in connection with medical care.

---

IN THE HOUSE OF REPRESENTATIVES

JANUARY 8, 2009

Mr. PLATTS introduced the following bill; which was referred to the  
Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to allow a  
full deduction for meals and lodging in connection with  
medical care.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. FULL DEDUCTION FOR MEALS AND LODGING**  
4               **IN CONNECTION WITH MEDICAL CARE.**

5           (a) IN GENERAL.—Paragraph (2) of section 213(d)  
6       of the Internal Revenue Code of 1986 (relating to amounts  
7       paid for certain lodging away from home treated as paid  
8       for medical care) is amended—

9                   (1) by inserting “MEALS AND” before “LODG-  
10       ING” in the heading,

1           (2) by inserting “meals and” before “lodging”  
2       in the text, and

3           (3) by striking the last sentence.

4       (b) EFFECTIVE DATE.—The amendments made by  
5 this section shall apply to taxable years beginning after  
6 the date of the enactment of this Act.

○